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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

UNITED STATES OF AMERICA,

v.

Criminal Action No. 18-

37-UNA

PETER COKER,

Defendant.



~~SEALED~~

unsealed
2/13/2020

CRB

INFORMATION

The United States Attorney for the District of Delaware charges that:

COUNT ONE

Background

At all times material to this Information:

1. Sitework Safety Supplies, Inc. ("Sitework") was a corporation doing business in Dover, Delaware. Sitework was in the business of construction worksite traffic management.
2. In or about December 3, 2008, Defendant PETER COKER ("COKER") incorporated Sitework and thereafter operated as its President and General Manager. Defendant COKER exercised sole control over every aspect of Sitework's business affairs, including payment of wages and other compensation to Sitework's employees.
3. Accordingly, as President and General Manager of Sitework, Defendant COKER was a "responsible person," under 26 U.S.C. § 7343, that is, he had the corporate responsibility to collect, truthfully account for, and pay over **FILED**

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federal income taxes and Federal Insurance Contribution Act taxes collected from employees' paychecks, which will be referred to in this Information collectively as "Payroll Taxes."

4. As a "responsible person" under 26 U.S.C. § 7343, COKER had the following duties:

a. To file with the United States Internal Revenue Service ("IRS") the Employer's Quarterly Federal Tax Return, Form 941, reporting the gross wages paid to Sitework's employees;

b. To withhold from Sitework employees' wages and pay over to the IRS, portions of Sitework employees' wages for Payroll Taxes, which were due to the IRS at the end of the month following the end of each calendar quarter.

Employment Tax Withholding

5. Throughout the calendar years 2012 through 2016, COKER withheld Payroll Taxes from Sitework employees' paychecks.

6. However, in calendar years 2012, 2013, 2014, and 2016, COKER failed to pay over to the IRS the entirety of the Payroll Taxes collected and due. COKER further failed to file quarterly Forms 941 for each quarter in calendar years 2012, 2013, 2014, and 2016.

7. Altogether, during the sixteen calendar quarters during calendar years 2012, 2013, 2014, and 2016, COKER failed to account for and pay over approximately \$745,578.89 in Payroll Taxes.

Charging Paragraph

8. Paragraphs 1-8 are incorporated herein by reference.

9. Beginning on or about June 30, 2014 and continuing up to and including on or about July 31, 2014, in the District of Delaware, the Defendant, PETER COKER, a person required under Title 26 of the United States Code to collect, account for, and pay over taxes due and owing under the Internal Revenue Code, did willfully fail to truthfully account for and pay over to the Internal Revenue Service all of the Payroll Taxes due and owing to the United States on behalf of Sitework's employees.

In violation of Title 26, United States Code, Section 7202.

DAVID C. WEISS
United States Attorney

BY: Wm J de for A.I.
Alexander P. Ibrahim
Graham L. Robinson
Assistant United States Attorneys

DATED: May 8, 2018